Training & Professional Development

US Army Audit Agency

Training Issues

- *FY 04 Accomplishments*
- *FY 05 Program*
- *What's New??*
  - *GAO CPE Interpretation*
  - *Defense Council on Integrity and Efficiency (DCIE) Efforts*

CPE Trained in FY 04

Course Title	Date	IR	AAA	#CPE
Advanced Communcation Course	3-6 Feb2004	4	6	36
Advanced Communcation Course	17-20 Aug 2004	8	11	36
Advanced Communcation Course	21-24 Aug 2004	4	11	36
Audit Process Basic	01-12 Dec 2004	12	34	76
Audit Process Basic	18-29 Apr 2004	19	13	76
Communication Skills Course	26-30 Jan 2004	7	12	36
Communication Skills Course	8-12 Mar 2004	5	18	36
Communication Skills Course	5-9 Apr 2004	2	18	36
Communication Skills Course	17-21 May 2004	2	14	36
Detecting and Investigating Fraud	21-25 Jun 2004	8	19	32
Detecting and Investigating Fraud	15-19 Mar 2004	10	13	32
Detecting and Investigating Fraud	2-6 Feb 2004	10	11	32
Detecting and Investigating Fraud	28-30 Oct 2004	12	16	32
Intermediate Auditor School	23-27 Feb 2004	17	22	40
Intermediate Auditor School	9-13 Aug 2004	12	21	40
Leadership Development	29 Mar-1 Apr 2004	4	9	32
Leadership Development	7-11 June 22004	3	7	
Senior Auditor School	22-26 Mar 2004	15	12	40
Senior Auditor School	12-16 Jul 2004	8	22	40
TOTALS:		162	289	724

FY 05 Training Program

* Organized by Audit Phase
  - Planning, Execution and Reporting

* Addresses Yellow Book Standards
  - General Standards
  - Field Work Standards
  - Reporting Standards

* Benchmarking Agency-conducted course objectives through web-based assessment instruments

General Standards

Standard	Block of Instruction	AAA Training Course

- Independence
  - Professional Judgment
  - Competence
  - Quality Control and
     Assurance
	❖Standards for Auditing
	❖Audit Process Overview
	❖Legal Issues and Compliance
	❖Communication
		Audit Process Basic Course

	❖Legal Issues and Compliance	Intermediate Auditor Course
	❖Legal Issues and Compliance	Senior Auditor Course

Field Work Standards

Block of Instruction AAA Training Cou
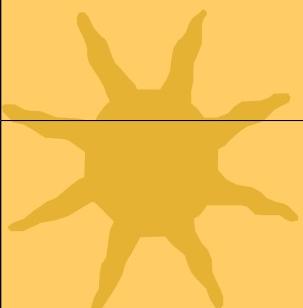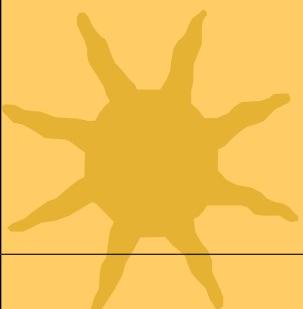
Planning		
	❖Management Controls ❖Assessing the Reliability of Automated Data ❖Audit Process Overview ❖Understanding the Process ❖Getting Smart on the Audit Subject	Audit Process Basic Course
	❖Assessing Risk ❖Developing Audit Programs Management Controls	Intermediate Auditor Course
	❖Resourcing the Audit ❖Announcing the Audit ❖Maximizing the Liaison Function	Senior Auditor Course

Field Work Standards

Standard	Block of Instruction	AAA Training Cou
Execution	❖Interviewing Techniques ❖Problem Solving/Critical Thinking ❖Audit Documentation ❖Developing Elements of a Finding	Audit Process Basic Course
	❖Assessing Reliability of Electronic Data ❖Developing an Audit Area	Intermediate Auditor Course
	❖Work Paper Review ❖Potential Monetary Benefits ❖Managing and Leading Junior Auditors	Senior Auditor Course

Reporting Standards

Standard	Block of Instruction	AAA Training Course
Reporting	❖Writing Conclusion Paragraphs ❖Briefing Techniques	Audit Process Basic Course
	❖Answering Audit Objectives	Intermediate Auditor Course
	❖Reviewing Responses to Audit Objectives ❖Preparing Draft and Final Reports ❖Independent Referencing	Senior Auditor Course

Fraud Investigative Tools

Standard	Block of Instruction	Audit Phase
General •Professional Judgment •Independence	❖Auditor's Role in a Fraud Investigation	Planning
Field Work -Audit Documentation -Detecting Fraud	❖Auditor's Role in a Fraud Investigation ❖Investigation Process and Tools ❖Identifying Fraud Indicators	Execution
Reporting - Deficiencies in Internal Control, Fraud, Illegal Acts, Violations of Provisions of	❖Auditor's Role in a Fraud Investigation	Reporting

Fraud Investigative Tools

Standard	Block of Instruction	Audit Phas...
General •Professional Judgment •Independence	❖Auditor's Role in a Fraud Investigation	Planning
Field Work -Audit Documentation -Detecting Fraud	❖Auditor's Role in a Fraud Investigation ❖Investigation Process and Tools ❖Identifying Fraud Indicators	Execution

Data Analysis

Standard	Block of Instruction	Audit Phas
General •Professional Judgment •Independence •Competence	❖Data Basics	Planning
Field Work -Audit Documentation -Detecting Fraud	❖Assessing Reliability and Merging Data ❖Data Analysis Using Criteria Based Comparisons and Filters ❖Data Cleansing	Execution
Reporting -Report Deficiencies,	❖Assessing Reliability ❖Identify trends, summarize, document and report results	Reporting

What's New???

* GAO new interpretation of continuing professional education

* DODIG- Defense Council on Integrity and Efficiency (DCIE) Efforts

GAO- New CPE Interpretation

✴ Rescinds paragraph 46:

– "…instruction in subjects and topics that meet the CPE requirements of licensing bodies (such as state boards of accountancy) or professional organizations (such as the American Institute of Certified Public Accountants (AICPA) or the Institute of Internal Auditors) would also satisfy the 80-hour CPE requirement."

GAO- New CPE Interpretation

✦ **What this means:**
  – **Training must directly enhance the auditor's professional proficiency to perform audits and/or attestation engagements.**
  – **Some courses may not qualify as before**
    • **Grad courses**
    • **OPM Leadership/Supervisory Courses**
    • **Must look at functional type training**

Defense Council on Integrity and Efficiency (DCIE)

✦Purpose:

- **Coordinate training policy and doctrine for Inspector General personnel.**

- **Specifically, training efficiencies, sharing best practices and a forum for sharing training opportunities**

DCIE Audit Organization Membership

- Inspector General, Department of Defense
- Army Audit Agency
- Air Force Audit Agency
- Navy Audit Service
- Defense Contract Audit Agency
- Defense Contract Management Agency

DCIE - Objectives

* **Assess policy and doctrinal issues related to Joint IG training**
* **To inform DCIE on more efficient and effective training**
* **Review assess career training requirements**
* **Coordinate training issues where appropriate**
* **Develop alternative career paths for professional development**

DCIE Auditor/Evaluators Training Efforts

* Inventory of Schools
* Auditor Training Library
* Standardization of training requirements and certifications
* Best training optimally utilized and cost savings achieved

DCIE -Training Plan for Audit

* Consolidated list of training provided by or available to auditors
* Assure audit staff collectively possess core competencies to accomplish mission
* Partnership with universities and training sources
* Designing Career Training Module

Georgetown University Masters Degree Program

* **Masters in Public Policy and Management**
* **GS-13 and above**
* **2-year program**
* **8 one-week courses per year**
* **Cost $17,000**
* **Curriculum includes government related material**
* **Standard application process and selection criteria**
* **Scholarship conferred on those attending - $15,000**

Defense Acquisition University

- **Partnership with DAU to provide specific courses with quotas**
- **Some courses qualify for degree or certification programs**
  - **Performance Based Logistics**
  - **Intermediate Acquisition Logistics**
  - **Intermediate Test and Evaluation**

Career Training Module

- **Designed for each series**

- **Will provide a tool for supervisors and employees to identify annual training appropriate**

- **Assist in designing an IDP**

USAAA – A Training Source

* **FY 05 Training Calendar – 1 Sep 04**

* **IR will remain a priority for quotas**

* **Assist in training for the new series**

* **For info on USAAA training:**
https://www.aaa.army.mil/training/default.htm

Patrick Fitzgerald
Deputy Auditor General

Program Director
703 681-9825

Chief, Training
703 681-4289

Training Specialist
703 681- 4291

Vacant
Training Specialist

Program Analyst
703 681-1831